BOE-571-J1 (S1) REV. 07 (07-25)PP-24 (REV. 07-25)

JEFF PRANG, ASSESSOR
COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR
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JEFFREY PRANG
ASSESSOR

REPORT OF BOARDED RACEHORSES

To Assessor of LOS ANGELES County

OFFICIAL NOTICE
This report must be completed in detail and filed with the Assessor on or before: February 15, 2026

Read the instructions before completing this form.

☐ **CHECK THIS BOX IF YOU NO LONGER OWN A RACEHORSE** (Make necessary corrections to the printed name and mailing address.)

PERSON OR CORPORATION NAME	RANCH OR STABLE NAME (DBA)

MAILING ADDRESS (city, state, zip code)

ADDRESS OF THIS LOCATION (street, city, state, zip code)	SCHOOL DISTRICT OR TAX-RATE NUMBER OR ASSESSOR'S PARCEL NUMBER

LIST ALL BOARDED RACEHORSES AT THIS LOCATION AS OF 12:01 a.m. ON JANUARY 1, 20 26.

File a separate report for each location at which you boarded racehorses for others.

A NAME OF RACEHORSE (include stallions, broodmares, yearlings, and horses in training)	B REGISTRATION NUMBER	C BREED	D DATE OF ARRIVAL	E OWNER'S NAME	F OWNER'S ADDRESS

DECLARATION BY ASSESSEE

Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.

I declare under penalty of perjury under the laws of the State of California that I have examined this report, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, and includes all racehorses and other relevant data required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this report at 12:01 a.m. on January 1, 20 26 .

OWNERSHIP TYPE (x)

- Proprietorship ☐
- Partnership ☐
- Corporation ☐
- Other _____ ☐

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE
▶		
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER ( )	TITLE

EMAIL ADDRESS

* Agent: See P2 for Declaration by Assessee instructions.

THIS STATEMENT SUBJECT TO AUDIT

JEFFREY PRANG
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INSTRUCTIONS FOR COMPLETING THE ANNUAL RACEHORSE TAX RETURN

This report pertains only to racehorses as defined below:

> Racehorse means each live horse, including a stallion, mare, gelding, ridgeling, colt, filly, or foal, that is or will be eligible to participate in or produce foals which will be eligible to participate in a horseracing contest in California wherein parimutuel racing is permitted under rules and regulations prescribed by the California Horse Racing Board. Racehorse does not mean or include any horse over three years old, or over four years old in the case of an Arabian horse, that has not participated in a horserace contest on which parimutuel wagering is permitted or has not been used for breeding purposes in order to produce racehorses during the 24 months preceding the current calendar year.

The following instructions are to be observed in completing this report. They are lettered to correspond with the numbers at the head of the columns on the front of the report.

NAME AND MAILING ADDRESS

- NAME (PERSON OR CORPORATION)

  If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and initial. Partnerships must enter at least two names, showing the last name, first name, and middle initials for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

- DBA OR FICTITIOUS NAME

  Enter the DBA name under which you are operating at this ranch. This may be a ranch or stable name.

- MAILING ADDRESS

  Enter the mailing address of the legal entity above. This may be either a street address or a post office box number. It may differ from the actual location of the horses. Include the city, state, and zip code.

  Enter the street or road address of the location at which the horses are boarded. Also enter the elementary or unified school district name or TAX-RATE AREA CODE NUMBER or PARCEL NUMBER of this ranch. If this information is preprinted, please check it for accuracy and correct any error.

COLUMN A. List by name all racehorses which were boarded at your ranch at 12:01 a.m. on January 1. If unnamed, so state.

COLUMN B. Show each horse's registration number. If a horse is not registered, so state.

COLUMN C. Show the breed by abbreviations as follows: Thoroughbreds (T.B.), Quarter (Q.H.), Standardbred (Std. B.), Appaloosa (App.), or Arabian (Ar.).

COLUMN D. Show the date each boarded racehorse arrived at this location.

COLUMN E. Show the name of each owner of racehorses that are boarded at your ranch.

COLUMN F. Show the address of each owner of boarded racehorses.

DECLARATION BY ASSESSEE

The law requires that this report, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a corporation, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corpora-tion. In the case of a partnership, the declaration must be signed by a partner or an authorized employee or agent. In the case of a Limited Liability Company (LLC) the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The County may at any time require a person who signs a production report and who is required to have written authorization to provide proof of authorization.

A report that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned reports.